

LOUISIANA

Law	Chapter 47: Taxes on Petroleum Products, Chapter 7 (Part I, Gasoline Taxes; Part V, Special Fuels Tax Law); Chapter 287: Corporation Income Tax.
Definitions	Motor fuel: all volatile gas generating liquids having a flash point below 110 degrees F. [Sec. 47:712(1)] Special fuels: all combustible gases and liquids used in an internal combustion engine, except gasoline. [Sec. 47:801(8)] Alternative fuel: includes compressed natural gas, liquefied natural gas, liquefied petroleum gas, reformulated gasoline, methanol, ethanol, electricity. [Sec. 47:287.757, income tax provisions]
Tax Rate	20¢ per gallon for special fuels [Secs. 47:802, 47:820.1] 16¢ per gallon for CNG, LNG [Sec. 47:711]
Tax Breaks	None.
Exemptions	None.
Gasohol	No specific provisions.
Special Provisions	<p>Users of vehicles powered by liquefied petroleum gas or compressed gas and having a registered gross weight of 10,000 lbs. or less have an option of paying tax on an equivalent-miles-per-gallon basis. One option computes the rate at 80% of \$150 per year based on a tax rate of 16¢ and a fuel economy rate of 12 MPG. A second option computes the rate at 80% of the current special fuel tax rate (currently 20¢). [Sec. 47:802.3(A)]</p> <p>Users of vehicles powered by LPG or CNG and having a registered gross weight in excess of 10,000 lbs. pay tax only on the basis of the equivalent-miles-per-gallon. The computation is 80% of the special fuels tax, but not less than 80% of \$150 based on a 16¢-per gallon fee. For purposes of determining the amount of tax, the number of liquefied petroleum gas or compressed natural gas used in the previous year is determined by using the following schedule</p>

for calculating MPG: 9 MPG for 2-axle vehicles with a registered weight of 10,000-20,000 lbs.; 7 MPG for 2-axle vehicles over 20,000 lbs.; 6 MPG for any vehicle or combination with 3 axles; 5 MPG for vehicles or combinations with 4 axles; and 4 MPG for vehicles or combinations with 5 axles. Vehicles under 10,000 lbs. are registered at either the annual flat tax or MPG option, at the owner's election. [Sec. 47:802.3(B)]

Income Tax

Credit for investments in qualified clean-burning motor vehicle fuel property, including equipment to modify vehicles, vehicles originally equipped (other limitations), and property directly related to the delivery of an alternative fuel into the fuel tank, including compression equipment, storage tanks and dispensing units. Credit is equal to 20% of the cost of the property [Sec. 47:38(B) and (C), and Sec. 47:287.757], or, on a vehicle registered with the Louisiana Department of Public Safety, 20% of 10% of the cost of the vehicle or \$1500, whichever is less. Carryover credit allowed for up to 3 years. [Sec 47:38E]

Property Tax

Motor vehicles are exempt from parish (county) property taxes but may not be from municipal taxes. [Art. VII, Sec. 21(E), Louisiana Constitution; Sec. 47:1703A]